

CHAPTER 2.00 - SCHOOL BOARD GOVERNANCE AND ORGANIZATION

AUDITOR SELECTION COMMITTEE

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- I. The Board has created an Auditor Selection Committee, which reports to the Board, and shall perform the duties listed below. The Committee shall be governed by rules and procedures set forth in this section.
- II. Purpose, Responsibility, and Organization
 - A. The purpose of the Committee is to:
 1. Assist the School Board in selecting an auditor to conduct the annual financial audit and to perform all the functions described in Section 218.391, Florida Statutes.
 2. Review findings and management responses in audit reports of Board operations and provide advice and recommendations to the Board for correcting deficiencies.
 3. Provide advice and recommendations to the School Board on initiatives to improve operational efficiencies in order to incorporate business experience and best practices in action plans.
 - B. The Committee will be comprised of seven (7) members as described in paragraphs 1-3 below:
 1. Five (5) community appointees
 2. The Chair of the School Board or his/ her designee. Any designee must be a member of the School Board.
 3. A Florida licensed Certified Public Accountant (identified hereinafter as the "CPA Member") who must be either a resident of, or practicing accountancy in, Sarasota County.
 4. Additionally, the District's Chief Financial Officer shall serve the Committee in an advisory capacity.
 - C. Each School Board member shall recommend the appointment of one of the five community appointees. All community appointees shall be approved by the Board. All community appointees shall be residents of Sarasota County. The initial term of each community appointee approved by the Board shall run concurrently with the then-existing term being served by the Board member who recommends the appointee - i.e., District 1, 4, and 5 Board member's terms through November 2022 and

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District 2 and 3 Board member's terms through November 2020. After the expiration of each community appointee's initial term, the then-Board member shall recommend the appointment of a community appointee who, upon approval by the Board, shall serve for four (4) years, concurrent with the term of the respective Board member who recommends them. This process will repeat with each Board election, as applicable for each District.

- D. The Chair of the School Board or his/her designee shall serve as the Chair of the Committee.
- E. The CPA Member shall be a Florida licensed Certified Public Accountant in good standing, and must either reside in, or practice accountancy in, Sarasota County. The nomination of the CPA Member may be made by any School Board Member. If more than one qualified CPA Member is nominated to serve on the committee, then the School Board by majority vote of quorum present shall decide the CPA Member who shall serve. The CPA Member shall serve a term in office of four (4) years, and the term shall run regardless of the term of any School Board Member. The CPA Member, and his or her firm or business, may not perform any accounting or audit work for the School Board or School District of Sarasota County, for any form of compensation during such time that the CPA Member serves on the Auditor Selection Committee. This rule does not preclude any one or more of the five community appointees from also being certified public accountants, but in such event the CPA and his or her firm will be precluded from providing audit or accounting services to the same extent as the CPA Member is precluded.
- F. All community appointees and the CPA Member serve in a voluntary capacity. Any community appointee or the CPA Member may be removed by majority vote of the School Board.
- G. In accordance with §112.313, Florida Statutes, and pertinent opinions of the Florida Commission on Ethics, voting Committee members and any business entities in which such members have a direct financial interest will not do business with the district during such members' terms. If it is determined that a voting Committee member has a conflict of interest, then an exception can be submitted from the Committee, for consideration of approval or removal by the majority vote of the School Board.
- H. The Superintendent will be invited to all meetings and will be included in all communications of the Committee.

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- I. The Board will provide adequate support to the Committee to discharge its responsibilities, including providing notices of meeting, agendas, and necessary secretarial support. Committee activities shall be reported to the Board on a regular basis.

III. Meetings

The Committee will meet as needed and as called by the Chair. Four (4) voting members will constitute a quorum at all meetings. In the case of special circumstances, the Committee Chair or a majority of the Committee members may call special meetings as required with proper notice. Committee meetings are to be conducted under the Robert's Rules of Order, and in addition, all committee and subcommittee meetings are governed by the Sunshine Law as required by Florida law.